

INVENTORIES FOR WAR TAXES MUST BE MADE AT ONCE

Instructions Regarding Collections Received From Washington By Local Revenue Office

MANY COMMODITIES ARE ON LISTS RECEIVED

Liquors, Tobaccos, Soda Water, Syrups, Extracts and Even Innocent Grape Juice Affected

War taxes are already being collected or designated for collection in Honolulu and throughout the islands, two long pages of cabled instructions concerning the new war tax bill, signed by President Wilson, on Wednesday, having been received yesterday by Acting Collector of Internal Revenue Ralph Johnstone, and all dealers, particularly in liquors, wines, cigars, cigarettes and tobacco generally, requested to make immediate inventories of all stocks on hand.

Agents of the internal revenue department were sent by Mr. Johnstone to Maui and Kauai last evening and the representative at Hilo instructed by wire to proceed immediately to lay the foundation of his taxes from the Big Island.

There are many changes in taxation rates received in the cabled instructions as compared with the original bill considered in congress, and the comparison of these and working out the instructions to traveling agents occupied the acting collector's entire time yesterday afternoon.

Privilege Taxes

Even the delectable bottle of soda water was not exempted from the desire to obtain taxes for war purposes, and hardly an item of the things which are now to be considered as actual luxuries were left out of the long lists, for Uncle Sam's war chests must be kept filled, and smokers and drinkers, particularly must not only pay for their cigars and cigarettes, but also for the hard and soft drinks but also pay for the privilege of using them.

Natural mineral waters and table waters, for teetotalers and families who do not use the harder liquors, must now help Uncle Sam, when they use these products of Mother Earth. While there may not be many users of such yet Uncle Sam has placed this sneeze-provoker as a luxury.

Under the title of distilled spirits, such manufactured products, according to Collector Johnstone's instructions, if withdrawn from distilleries or bonded warehouses for other than beverage purposes, will be taxed \$2.50 per proof gallon, and those withdrawn from the same places for beverage use, the tax is \$2.50 per proof gallon.

The floor tax on such distilled spirits, which means such material in the hands of dealers and ready for sale, for use other than as a beverage, tax \$1.50 per proof gallon, and for beverage use, \$2.50 per proof gallon.

The exemption allowed retailers will be sixty gallons. Rectified spirits call for ten cents per proof gallon, this being a reduction from fifteen cents as mentioned in the original bill.

Beer Going Up

Under fermented liquors, all manufactured and sold after October 3, the tax is \$3 per barrel, a reduction of \$1.50 a barrel over the original bill figures. The floor tax is \$1.50 a barrel. This latter provision affects only brewers, such as the Honolulu Brewing Company, and agents of brewers here such as the Rainier Company of the Coast.

On still wines, vermouth, champagne, sparkling wines, liquors, artificial and imitation wines, manufactured and sold after October 3, the tax is double the present rate, the floor tax being equivalent to the present tax. The exemption allowed is twenty-five gallons.

Grape brandy for use in fortification of sweet wines, will yield a tax of 30 cents a proof gallon, and grape brandy in sweet wines, manufactured and sold after October 3, the tax is double the present rate, the floor tax being equivalent to the present tax. The exemption allowed is twenty-five gallons.

Syrups and Extracts

Syrups and extracts sold by manufacturers, producers or importers, subject to tax at the following rates: Selling price not more than \$1.30 a gallon, tax five cents per gallon; over \$1.30 a gallon and not more than \$2, tax eight cents per gallon; \$2 and not more than \$3, ten cents per gallon; \$3 and not more than \$4, tax fifteen cents per gallon; \$4 and up, twenty cents per gallon.

Unfermented grape juice (of the William Jennings Bryan description), soft drinks, including ginger ale, soda water, etc., and carbonated waters and beverages, and carbonated acid gas used in carbonating same, tax, one cent per gallon.

Natural mineral waters and table waters, selling from ten cents per gallon, tax one cent per gallon.

Carbonic acid gas sold by manufacturers, tax six cents per pound.

Tobacco Will Cost More

The fellow who drops in at the corner cigar store, or the little Japanese and Chinese stands where boxes are carelessly displayed to catch the eye of smokers, or signs chits at his club for smokes, will probably hesitate now and then when he wishes to replenish his stock of smoking materials, and may resort to the good old corn-cob pipe again to keep down expenses. It is highly probable that there will be a good sized army of "resolutions", who swear off on both tobacco and drinks, for the prices will certainly be advanced.

On tobacco there is to be an additional tax of two and one-half cents per pound. It was four cents in the original bill, and the reduction apparently was made when the congressmen felt they would be hitting themselves a bit hard, for tons of the weed go up in smoke in the Capitol at Washington every year.

The new tax on cigars is governed by the prevailing rate of retail prices per cigar. Cigars selling from four cents and not over seven cents will

BOOKS FOUND NOT GUILTY OF MURDER

Jury Returns Verdict In Six Minutes In Case of Man Who Killed Negro Soldier

Within six minutes from the time it left Judge Heen's court room yesterday afternoon the jury trying the case of Isaiah Brooks, colored, charged with the murder of James Duncan, a negro soldier, a few weeks ago, returned and rendered a verdict of not guilty. Brooks was immediately freed from custody and was soon surrounded by a crowd of his friends congratulating him.

The testimony indicated a self-defense problem, and it was this which influenced the jury in its verdict.

Duncan was killed in the lodging house conducted by Brooks and wife, in King Street, near South Street, while calling there upon Adelaide Freitas, a woman who testified that she rented rooms there occasionally and entertained men friends in them. The prosecution announced that Duncan had gone there on the night in question to plead with the Freitas woman to leave the place and go with him and give up her shameless life. It was at this time that words passed between Brooks and Duncan, resulting in the former, according to the prosecution, going to his room, procuring a revolver and then pursuing Duncan across the street, where the latter was killed.

VESSELS SUNK BY GERMAN TORPEDOES

Official Report of British, French and Italian Ships Lost During First Week in September

The number of British merchant vessels sunk by mines and submarines during the week ending September 5, and the number of French and Italian during the week ending September 2, are officially reported as follows:

British
Vessels over 1,000 tons..... 20
Vessels under 1,000 tons..... 3

French
Vessels over 1,000 tons..... 3
Vessels under 1,000 tons..... 0

Italian
Steamers..... 3
Sailing..... 1

Following are the names of vessels reported sunk as a consequence of war operations:

Steamer Kenmore, British, 3,910 tons gross; owned by the Johnson Line; crew believed to have been saved.
Schonhorn, Carl P. Creway, American, sunk on August 23; owned in Bath, Maine; crew saved.
Steamer Roanoke, British, 3,755 tons; owned by Furness, Withy & Co.
Steamer Delphic, British, 8,273 tons gross; owned by White Star Line; crew saved.

Steamer Middlesex (formerly Knight Bachelor), British, 2,364 tons gross; owned by Federal Steam Navigation Company; crew saved.
Steamer Turakina, British, 8,492 tons gross; owned by New Zealand Shipping Company; sunk on August 13; three of crew killed.

According to Norwegian advices, 21 Norwegian merchant vessels, with an aggregate tonnage of more than 40,000 tons, were lost in August. Twenty-three men were killed and five are missing.

yield a war tax of fifty cents per thousand and cigars; over seven cents per thousand; over fifteen cents, \$1.50 per thousand; over twenty cents, \$2.50 per thousand; over twenty cents and up, \$3.50 per thousand.

Small cigars, tax, twelve and one-half cents per thousand; small cigarettes, forty cents per thousand; large cigarettes, sixty cents per thousand. The floor tax on the material above enumerated will be double the present rate.

Inventory Required

All dealers in tobacco, cigars and cigarettes, and also all dealers in stocks, must take an inventory of all stocks on hand as of October 3, and will make these in duplicate, one for the revenue department, and swear to them, showing their exemptions, also, and they must be in the hands of the collector within thirty days. The new law means every manufacturer and dealer, and among the latter are the corner stores, the restaurants where cigars and cigarettes are sold, the tiny little fruit store of Lam Sun and Takahashi, and the clubs.

The exemptions allowed to dealers in tobacco, include, tobacco and snuff, 100 pounds; cigars, 1000; cigarettes, 1000.

Forms Not Received

The reason why inventories will be held for a while is because all the new forms are not here yet. The dealers must include in their inventories all goods they may have ordered and which may be in transit prior to October 4.

In arriving at a method of collecting the taxes, in the case of manufacturers of syrups and extracts and also manufacturers of soda waters, the collections will be based on the monthly reports.

From the cabled instructions received by Collector Johnstone it is inferred that the tax on public utilities such as railroad tickets, tickets to motion picture and other shows, will become effective later, and in all probability about November 1.

No information was contained in Collector Johnstone's cablegrams concerning additional postage to be placed on letters and postal cards, Mr. Johnstone assuming that instructions went direct from Washington to Postmaster MacAdams.

MAJOR LEAGUES ARE PAU FOR THE YEAR

Comiskey's Star Batter Jackson, Granted Exemption From Military Service

HOW THEY ALL FINISHED

NATIONAL LEAGUE			
	Won	Lost	Pct.
New York	90	53	.625
Philadelphia	81	66	.550
Cleveland	77	70	.521
Chicago	74	81	.478
Boston	72	82	.468
St. Louis	70	87	.443
Pittsburgh	51	103	.331

AMERICAN LEAGUE			
	Won	Lost	Pct.
Chicago	100	52	.657
Boston	91	60	.603
Cleveland	88	63	.583
St. Louis	79	73	.519
Washington	75	81	.479
New York	70	82	.460
Philadelphia	65	88	.426

Major leagues closed up shop yesterday, after a long year of work, much traveling, victory and defeat. During that time, too, there was the handling of many shooks, for professional players are human also.

Until winter sets in in some of the cities of the two big circuits there will be special series between the opposition teams of each city. When winter comes it will be for a short rest to the tall woods, the hunting country and the fishing lakes and rivers. Then the clubs will go together and there will be the hiking to southern climes for training camps.

The year closed yesterday with a double-header in the National and a single game in the American League. The Giants and Phillies did not play and neither did the Highlanders and Athletics.

At Brooklyn the Dodgers and Braves split their double-header evenly between themselves, Brooklyn taking the first game easily and almost shutting the Braves out, but losing in a closer contest to the Superbas.

YESTERDAY'S SCORES

National League
At Brooklyn—Brooklyn 5, Boston 1 (first game); Boston 4, Brooklyn 2 (second game).
American League
At Boston—Washington 5, Boston 4.

COAST LEAGUE

	Won	Lost	Pct.
San Francisco	104	84	.554
Los Angeles	101	84	.546
Salt Lake	90	91	.500
Oakland	88	87	.500
Vernon	77	111	.415

It was another winning day yesterday for the Angels. The Seals, who had dropped the Wednesday contest, awoke yesterday to the threatening danger and took a game. There is now only a game and a half difference between San Francisco and Los Angeles.

The Seals have won 104 and lost 84, while the Angels have been victorious in 101 contest and were beaten in 84. Although the Bees did not lose yesterday, figuring in a tie-game called an account of darkness, Salt Lake during the past two weeks has won only one game and lost nine. Two weeks ago the Saints were second in the Coast League, but have since gone into third place, exchanging with the Angels.

All three games played in the Coast League yesterday were close and hard-fought, it appears. The Angels defeated the Oaks and the Seals won from the Tigers, in each of the games the winning team making it by a margin of a run only. The Beavers and Bees scrapped for nine innings, a three-three tie game being called finally on account of darkness.

Yesterday's Scores

At Portland—Portland 3, Salt Lake 3; called on account of darkness.
At Los Angeles—Los Angeles 4, Oakland 3.

At San Francisco—San Francisco 6, Vernon 5.

So far, the week's series stands: Los Angeles won 3, lost 0; Oakland won 0, lost 3; Portland won 2, lost 0; Salt Lake won 0, lost 2; San Francisco won 2, lost 1; Vernon won 1, lost 2.

TREASURY DEPARTMENT.

Office of Comptroller of the Currency, Washington, D. C., August 3, 1917.

WHEREAS, by satisfactory evidence presented to the undersigned, it has been made to appear that "THE ARMY NATIONAL BANK OF SCHOFIELD BARRACKS", located at Schofield Barracks, in the City and County of Honolulu and Territory of Hawaii, has complied with all the provisions of the Statutes of the United States, required to be complied with before an association shall be authorized to commence the business of banking;

NOW, THEREFORE, I, JOHN SKELTON WILLIAMS, Comptroller of the Currency, do hereby certify that "THE ARMY NATIONAL BANK OF SCHOFIELD BARRACKS", located at Schofield Barracks, in the City and County of Honolulu and Territory of Hawaii, is authorized to commence the business of banking as provided in Section Fifty-one hundred and sixty-nine of the Revised Statutes of the United States.

In testimony whereof, with my hand and seal of office this THIRD day of AUGUST, 1917.

JNO. SKELTON WILLIAMS,
Comptroller of the Currency.

INQUIRIES SHOW GENERAL INTEREST IN LIBERTY BONDS

Many Applications For the Securities Are Received By Banks and Trust Companies of City

ACTIVE CAMPAIGN IS GETTING UNDER WAY

Business Firms Are Investigating Practical Working Out of Deferred Payment Plan.

Numbers of applications and inquiries received yesterday at the banks and trust companies show the widespread interest in the second Liberty Loan campaign just starting. Practically each one of the banks and trust companies had applications from bond purchasers, while inquiries poured in as to the different features of the bonds.

The selling organization is compelled to mark time to a certain extent until the necessary literature and printed applications are received. They are expected to arrive today on the Nippon Maru. The blanks will be turned over at once to the printers and should be ready for the signers in a few days.

Literature and application blanks will be distributed by the publicity committee, of which E. L. Spalding is the head. When they have been given out placards will be placed in front of those financial institutions where applications may be signed directing the attention of the public to the fact that they can buy their Liberty Bond inside.

Several large firms, among them the von Hamm-Young Company and the Nippon Railway and Land Company, made inquiries of J. E. Cockburn yesterday as to the practical working out of the deferred payments plan for the benefit of their employees. It is thought likely that a large number of firms will arrange some plan to finance those employed by them in the purchase of bonds. This will further to a large extent the plans of the executive committee, which is trying to put a Liberty Bond in every home.

Hackfield & Co. sent a representative to R. F. Stever, executive secretary of the committee, yesterday, requesting a number of copies of all reading matter about the bond issue already received, application blanks, and copies of The Advertiser, of yesterday morning containing the story of Wednesday's meeting.

Every sugar agency has made offers of hearty cooperation with the executive and the sub-committees, and it is likely that the plan of distributing literature and applications to each plantation headquarters will be suggested to them and followed out on each one of the islands.

Liberty Bonds are rising into importance and are considered by many, at present, a pretty good investment. If the present war should cease shortly, the bonds will rise to a substantial premium. With this in mind the city treasurer is proposing to prevail upon the other members of the Pension Fund Commission to put their funds in the bonds and in this way make a neat little investment.

City Treasurer Conkling proposes to ask the other commissioners of the fund commission to invest the present fund on hand amounting to some thirty-seven hundred dollars, and to try to have them persuade the board of supervisors to advance to him a further sum of between six thousand and seven thousand dollars as a loan for the time being, to be paid back before the end of the year. This action will be proposed at a meeting to be called in the near future for the purpose of discussing the investment of the money on hand.

It is possible that the banks might finance the commission with the needed money, but there is the possibility of a snag on account of the proceeding being of the manner of a loan and the city may not be permitted to be financed by the banks without the express permission of the President of the United States. There is, however, no restriction against the board of supervisors drawing from the general fund for any special fund, and this is what will be asked.

Handling the proposition in this manner it will be a saving on the part of the city, because it will be transacted through a warrant on the city treasury which will be presented to the banks and registered by them, just as any other warrants are registered. In this way five per cent interest will be charged for the money, whereas were the money secured by a direct loan made through the banks it is possible a much higher rate of interest would be charged.

Ten thousand dollars is the sum the commissioners propose to invest in Liberty Bonds, and if ready money is available through the board and invested, and should the war terminate, the funds of the commission should be well increased.

The speaking campaign was begun yesterday by L. Tenney Peck, president of the First National Bank and chairman of the Liberty Loan executive committee, with a short talk to Rotary Club members at the club luncheon. Several applications were signed up on the spot by different members.

A cablegram from James K. Lynch, governor of the twelfth federal reserve district, to L. T. Peck yesterday stated that allowance of \$2500 had been made for the expenses of the campaign. Practically the only expense locally will be printing, advertising, postage to the other islands. All those who serve on any of the committees have volunteered their services without charge. No commission is received by anyone for selling a Liberty Bond.

PORT OF HONOLULU

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San Francisco, Arrived, October 2, 10 a. m. str. Whittier, hence September 25.

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DEPARTED

WAR TAX ON BOOZE IS NOW IN EFFECT

Soft Drinks, Railroad Tickets and Theater Tickets Must Also Pay New Revenue

NEW WAR TAX DATES

Railroad and show tickets, November 1.
Soft drinks, day after enactment of bill.
Liquors, beer, distilled spirits, wines, champagne, cigars, cigarettes, tobacco and snuff, immediately upon enactment of bill.

Schedules of commodities affected by the new war tax measure, which was signed by President Wilson yesterday, are ready to be acted upon throughout the islands by Acting Collector of Internal Revenue Ralph S. Johnstone, who, however, had not been officially advised by his department at Washington up to last night.

From advance copies of the measure received by him, and in accordance with cablegrams upon the subject, Mr. Johnstone states that inventories will be required from all dealers in liquors and tobacco, immediately upon receipt of cabled advices and the war tax imposed. Mr. Johnstone also said he had hoped the measure would become effective last Monday as all liquor and tobacco dealers had taken inventories as of the last day of September, and the arrangement of taxation returns could easily have been adjusted.

Instead, new inventories will have to be made in all such dealers' places. Just how arrangements will be made for the collection of the tax on railroad tickets, at eight percent, under certain mileage rates, is yet to be determined, but as these schedules are not yet in effect until November 1, the method may arrive from Washington. It will be the same with theater tickets and just in what manner these will be taxed is yet to be determined.

General Manager Magoon of the Consolidated Amusement Company stated yesterday, in anticipation of early tax action on tickets sold at the theaters of his company, that there would be no change in the prices of admission for the present. The government will not commence to make collections therefrom until November 1.

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